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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 2429/2026 & CM APPL. 11833/2026**

IMPERIAL TRADE SOLUTIONS

.....Petitioner

Through: Mr. Puneet Rai, Mr. Rishabh Nanci's,
Mr. Sanjay Sharma and Ms. Srishti
Sharma, Advs.

versus

**SALES TAX OFFICER CLASS II/AVATO, WARD 80, ZONE 7,
DELHI & ANR.**

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

20.02.2026

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CM APPL. 11832/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. On instructions, the counsel for respondents states that if remanded, the fresh decision shall be taken by the respondents after offering opportunity of hearing to the petitioner, and a detailed order shall be passed, keeping in mind the very mandate of Notification dated 8th October, 2024.
4. In view of the aforesaid submissions, we are of the view that the order



impugned is not sustainable, and is liable to be quashed and set aside for the reason that, neither the mandate provided in the aforesaid notification is adhered to by the respondent while passing the order impugned, but also there is complete denial of opportunity of hearing to the petitioner.

5. As such, the Rectification Order dated 12th September, 2025 is hereby quashed and set aside.

6. The rectification proceedings stood restored to the respondents before whom the petitioner shall appear on 9th March, 2026 at 11:00 AM.

7. The respondents, thereafter, shall proceed to grant hearing to the petitioner and it shall be open for the petitioner to make such submissions along with the documents as it desires fit.

8. Let the decision taken thereon be communicated to the petitioner within a period of twelve weeks from the date of hearing.

9. In view of the above terms, the present petition along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 20, 2026

gs/sg